

Sales Distribution MTD		
Category	Sales	% Of Total
Repair Order	\$ 268,891	24.75%
Repair Order B.S.	N/A	0.00%
Counter Retail	\$ 33,086	3.04%
Warranty	\$ 438,876	40.39%
Internal	\$ 98,722	9.09%
Wholesale	\$ 220,005	20.25%
Accessories	\$ 27,011	2.49%
Quick Service	N/A	0.00%
Total Department (MTD)	\$ 1,086,591	100.00%

Sales Distribution YTD		
Category	Sales	% Of Total
Repair Order	\$ 2,457,622	27.55%
Repair Order B.S.	N/A	0.00%
Counter Retail	\$ 459,020	5.15%
Warranty	\$ 2,580,141	28.93%
Internal	\$ 1,085,106	12.17%
Wholesale	\$ 2,078,781	23.31%
Accessories	\$ 258,751	2.90%
Quick Service	N/A	0.00%
Total Department (MTD)	\$ 8,919,421	100.00%

Inside Vs Outside	
Inside Sales	72%
Outside Sales	28%
Total	100%

Gross Profit Contribution MTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 137,860	28.80%	51.27%	
Repair Order B.S.	\$ -	0.00%	#VALUE!	
Counter Retail	\$ 9,671	2.02%	29.23%	
Warranty	\$ 235,587	49.21%	53.68%	
Internal	\$ 35,746	7.47%	36.21%	
Wholesale	\$ 53,076	11.09%	24.12%	
Accessories	\$ 6,809	1.42%	25.21%	
Quick Service	\$ -	0.00%	#VALUE!	
Total Department (MTD)	\$ 478,749	100.00%	44.06%	

Gross Profit Contribution YTD				
Category	Gross	% of Total	% of Sales	YOUR BOC
Repair Order	\$ 1,390,093	34.84%	56.56%	
Repair Order B.S.	\$ -	0.00%	#VALUE!	
Counter Retail	\$ 122,534	3.07%	26.69%	
Warranty	\$ 1,427,178	35.77%	55.31%	
Internal	\$ 504,289	12.64%	46.47%	
Wholesale	\$ 480,566	12.05%	23.12%	
Accessories	\$ 64,784	1.62%	25.04%	
Quick Service	\$ -	0.00%	#VALUE!	
Total Department (MTD)	\$ 3,989,444	100.00%	44.73%	

Profile %
41.00 %
25-35 %
41.00 %
28-40 %
41.00 %
20+ %
20.00 %
20.00 %
38.00 %

Profile %
41.00 %
25-35 %
41.00 %
28-40 %
41.00 %
20+ %
20.00 %
20.00 %
38.00 %

PARTS DEPARTMENT - PROFORMA CALC

		Repair Order Mechanical	Body Shop	Counter Retail	Internal (new/used)
YTD Sales		\$ 2,457,622	N/A	\$ 459,020	\$ 1,085,106
YTD Gross Profit		\$ 1,390,093	\$ -	\$ 122,534	\$ 504,289
YTD Cost of Sales		\$1,067,529.00	#VALUE!	\$336,486.00	\$580,817.00
NEW Mark-Up Factor		1.69	1.33	1.69	1.69
Desired Gross %		41.00	25.00	41.00	41.00
NEW YTD Sales		\$1,809,371.19	#VALUE!	\$570,315.25	\$984,435.59
OLD YTD Sales		\$2,457,622.00	N/A	\$459,020.00	\$1,085,106.00
Additional Gross Profit		\$0.00	#VALUE!	\$111,295.25	\$0.00

CULATION

Wholesale	Warranty	TOTAL
\$ 2,078,781	\$ 2,580,141	\$8,660,670.00
\$ 480,566	\$ 1,427,178	\$3,924,660.00
\$1,598,215.00	\$1,152,963.00	#VALUE!
1.33	1.39	1.52
25.00	28.00	33.50
\$2,130,953.33	\$1,601,337.50	#VALUE!
\$2,078,781.00	\$2,580,141.00	\$8,660,670.00
\$52,172.33	\$0.00	#VALUE!

Profit Centering

Expense Category	Dollar Amount	% Gross
YTD Parts Department Gross	\$ 4,277,787	
YTD Total Parts Department Expenses	\$ 1,694,161	39.60%
YTD Net Profit	\$ 2,583,626	60.40%

Profile
80%
20%

Break Even Analysis	
Category	
Total Parts Department YTD Expense	\$ 1,694,161
Statement Month (example: May= 5)	10
Average Month Parts Dept. Expense	\$ 169,416
Parts Gross retention percentage (38% = .380)	0.420
Parts Sales Needed per Month to Break Even	\$ 403,372
Average Working days in Month	24
Parts Sales Needed per Day to Break Even	\$ 17,165
Number of Counter Personnel	5
Parts Sales per Counter Personnel to Break Even	\$ 3,433

Actual Sales - Over/Under	
Category	
Total Parts Department YTD Sales	\$ 10,140,746
Statement Month (May = 5)	10
Actual Parts Sales (Average Month)	\$ 1,014,075
Working Days in Month	24
Parts Sales per Day	43152.11
Number of Counter Personnel	5
Actual Sales per Counter Personnel per Day	\$ 8,630
Parts Sales per Counter Personnel to Break Even	\$ 3,433
Over/Under Sales per Person per Day	\$ 5,197

Parts Employee Productivity MTD

Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 1,209,500	÷	7.00
Gross Profit	\$ 513,176	÷	7.00
Expenses (Total)	\$ 172,968	÷	7.00
Department Net Profit	\$ 340,208	÷	7.00

Parts Employee Productivity YTD

Category	Dollar Amount	÷	# Employees
Sales (Total)	\$ 10,140,746	÷	7.00
Gross Profit	\$ 4,277,787	÷	7.00
Expenses (Total)	\$ 1,694,161	÷	7.00
Department Net Profit	\$ 2,583,626	÷	7.00

=	Per Employee
=	\$ 172,786
=	\$ 73,311
=	\$ 24,710
=	\$ 48,601

=	Per Employee
=	\$ 1,448,678
=	\$ 611,112
=	\$ 242,023
=	\$ 369,089

Monthly Cost Of Sales

Year To Date Parts & Accessories Sales	\$	10,140,746
Year To Date Parts & Accessories Gross	- \$	4,277,787
Subtotal =		\$ 5,862,959

Number of Months in Year	÷	10
Average Month Cost Of Sales =		\$ 586,296

Months' Supply Of Inventory

FINANCIAL STATEMENT

Inventory		\$	
Divided by Average Month Cost-of-Sales	÷	\$	586,296
Equals Months' Supply	=		0.0

MANAGEMENT REPORT

Inventory			
Divided by Average Month Cost-Of Sales	÷	\$	586,296
Equals Months' Supply	=		0

Total Sales Demand

Reflects the dollar value of parts the department would have been able to sell if it had been able to fill all requests. To arrive at an accurate sales demand figure you need to have an accurate lost sales amount.

\$	5,862,959	+		=	\$	5,862,959
Cost of Parts Sold (Sales - Gross)			Cost of Lost Sales		Total Sales Demand	

LOST SALES CAN BE FOUND ON THE DMS SUMMARY REPORT

Level Of Service

Level of service is an indication of how well the parts inventory is able to meet the needs of the customers. Think of it as a batting average. If 100 customers request a part, how many times are you able to fill the request? The following calculation gives you that answer. Current NADA guide is 82% to 92%. The hardest part of this calculation to tabulate is lost sales valuation.

Total Demand		\$	5,862,959	
Emergency Purchases	-			
Lost Sales	-	\$	-	
			Subtotal =	\$ 5,862,959
Total Demand ÷	\$	5,862,959		
			Level of Service =	100.00%

Gross Turn

Annualized Cost-Of Sales ÷ Inventory

$$\begin{array}{rcl} \$ 10,140,746 & - & \$ 4,277,787 = \$ 5,862,959 \\ \text{YTD Sales} & & \text{YTD Gross} \quad \text{YTD COS} \end{array}$$

$$\begin{array}{rcl} \$ 5,862,959 & \div & 10 = \$ 586,296 \\ \text{YTD COS} & & \text{\# of Months} \quad \text{Average Month} \\ & & \quad \text{Cost-Of-Sales} \end{array}$$

$$\begin{array}{rcl} \$ 7,035,551 & \div & \$ - = 0.0 \\ \text{Annualized Cost-Of-Sales} & & \text{Parts Inventory (W/O LIFO} \\ & & \quad \text{adj.)} \quad \text{Gross Turns} \end{array}$$



True Turn

Annualized Stock Purchases ÷ Inventory

$$\begin{array}{ccc} \boxed{} & \div & \boxed{10} \\ \text{YTD Stock Purchases} & & \text{\# of Months} \end{array} = \boxed{\$ } = \text{Average Month Stc}$$

$$\begin{array}{ccc} \boxed{\$ -} & \div & \boxed{\$ -} \\ \text{Annualized Stock Purchases} & & \text{Parts Inventory (W/O LIFO adj.)} \end{array} = \boxed{} = \text{True Turns}$$

**If the true
than the "!**

THE BEST SOURCE FOR THIS VALUE IS FROM YOUR FACTORY

[-]
ack
0.0

turn number is more than the gross number
Stock Order"number is incorrect

REPRESENTATIVE

Monthly Reconciliation Of Parts To General Ledger

Dollar value of parts on dealership management report	
Minus	
Dollar value of packing lists for parts received, but not invoiced	
Dollar Value of bulk oil, gear lube, trans fluid in stock	
Plus	
Credits due for parts returned	
Inventory Core Value - clean	
Cores to be returned for credit - dirty	
Work in Process - Repair Orders & Invoices	
Dollar Value of NPN parts	
Dollar value of parts with no cost record	
Plus / Minus	
Other Adjustments (shortage claims, damage, etc.)	
Total Inventory	
Inventory Per Financial Statement	
Difference	\$ -

#DIV/0!